G. R. S. 58]

Previous references.

1899-1900.

~~191~~

(G. Finance)

File No. 46.

Serial Nos. 1—13.

Later references.

GENERAL AND REVENUE SECRETARIAT.

P:42-E

Serial Nos. 1 — 13

Major ~~Part~~ B for ~~August~~ January, 1902.

SUBJECT.

Misappropriation of the value of Stamps, in the Mysore Dist: office, and appointment and confirmation of Mr: Padmanabha Rao as Dist: Treasurer.

Sl: 13.

Confirms the appointment of Mr: Padmanabha Rao who was appointed on probation in Govt: order No. 4186-7 / Fl 406 dated 23/11/1900 as Treasurer, Mysore Dist: Ty

Indexed:-
L. Sreenivasa Rao.

Commissioner's

W D 1351—GPB—20,000—13-12-13

Submitted

The papers referred
to were submitted
to the Secretary on
26/1/1900 as per the
requisition of 25/1/1900.

[illegible]
19/2/1900

Have I not been
sent back or
to be found on
the Secretary's Table
In what connection
was the reference
made on
20/10/00

Ibid
The papers referred to
have not been sent back to be found
They are not among the
papers on the Secretary's
table.
[illegible]
15/5/00 [illegible]

Draft proceedings

File No

Read again:— Para 4 of Govt Proc^s
No 2030-3 dated 31st
July 1902
August 1902, ordering the
retirement from Service
of Lakshman Rao Irang
Mysore District Treasury
and directing that the
date on which this pro-
posed to give effect to
the order should be
intimated to the Comptr

Read:—

Letter No 4
dated 7th September 1902
from the Deputy Mysore
Dis^t, reporting
reference to the above
that he proposes to
the 10th September 1902.
from which he proposes
to give effect to the above
order and that subject
to Confirmation by
Govt, he has made the
following appointments
in filling up the vacancy
caused

G. T.
46 of 1899.
Serial No Notes

that he proposes to give effect to the above order from 10th Sept^r 1902
that he has intimated the date
to the Comptroller and

caused by the retirement
of Lakshman Rao
(a) M. Padmanabha Rao
Revenue Head Munshi,
Divisional Office, on
Rs 60/- to be Treasurer
Mysore District Treasury
on Rs 100/- vice Lakshman
Rao, retired, subject to the former
furnishing the prescribed
Security
(b) A. Krishnappa,
Rev. Dy Accountant
District Office, on Rs 50/-,
to be Revenue Head Munshi
on Rs 60/- vice Padmanabha
Rao
(c) B. Mallikarjunaiah
Revenue 3rd Branch
Accountant, Divisional
Office, on Rs 40, and
now acting as Revenue
Head Munshi in the
same office, to be
Revenue Dy Accountant
on Rs 50/- vice Krishnappa
promoted

Order thereon: —

The

3) The ~~Dep. Comrs~~ action taken by the Deputy Commissioner in directing the reference of the Treasurer from the 10th September 1900, and the arrangements made by him to fill up the vacancies, are approved.

VI 18/9/00 Secretary

To the Defaulter Inspector
The Comptroller &c.

A.G.A.D. Reg No. 1963

D. 4146
834

Section G.T. 1899-900.
File No 46-1899
Serial No From 1
The Deputy Commissioner
COMPTROLLER'S OFFICE
2 JAN 1900
MYSORE

No. 4767-608 - 6/1/1900

Mysore District.

To

The Secretary to the Government of Mysore,
General and Revenue Departments.

Dated 30th December 1899
Despatched
Received

Enclosures No. 1 file

General No. 600.

Subject: Copy of Debent Treasury Officers letter No 229 dated 18/12/99 reporting the misappropriation by the Debent Off. Vendor of Court fees stamps and Receipt labels to the aggregate value of Rs 1402-8-0

Forwarded as required to the Comptroller Mysore Bgt. for favor of remarks & opinion in the case generally & on the several points mentioned in the Dy. Commissioners letter as noted in the margin.

C. Seetharamiah
Keeper of Records

Comptroller's No 762 & file 1-1-1900

The Dy Commr's Assistant has gone into the case very minutely & explained on the depositions both police & Court notes & Rgrs have been not only ignored but actually withheld. I have therefore nothing more to add on this point.

I agree with the Dy Commr in his recommendation & his recommendation of abolishing the appointment of Salaried Vendors & substituting Remunerative money Licensed Vendors not only in this but in all Distts Treasuries but I cannot for raising the limit of value of 50 Rs to 100 Rs until & unless the lower figures found by experience not to suit the Mysore requirements.

31-1-00

Rev: 7d
1/1/1900

Supd Dist
Dy 3/1/00

R
2.2.1900

No. 600

Enclosures No. file

OFFICE OF THE Dy Comr.
MYSORE DISTRICT,
Dated Mysore 30 December 1899

To

The Secretary to the Government of Mysore,
General and Revenue Departments.

SIR,

I have the honor to submit the accompanying copy of District Treasury Officer's letter No. 229 dated 18th December 1899 (with its enclosure in original) reporting the misappropriation by the District official Vendor of Court Fees stamps and Receipt labels to the aggregate value of Rs 1402-8-0.

The Vendor Govindaraja Modaliar has been prosecuted before and convicted by the City Magistrate, Mysore, under section 409 of the Indian Penal Code and sentenced to suffer simple imprisonment for 18 months and to pay a fine of Rs 500 or in default to undergo simple imprisonment for a further period of six months. The value of the stamps embezzled by the Vendor

will be made good from the amount of his Secu-
rity and the undrawn interest thereon which —
together will more than answer the purpose.

As Mr. K. Matthan's report contains a full and unreserved account of all the circum-stances of the case, I have hardly anything to add to the same.

I cannot however refrain from — mentioning that it is a matter for extreme regret that the defalcation was greatly facilitated by the most unaccountable omission on the part of Successive Treasury Officers to examine the stock balance in the hands of the official Vendor either when he presented his indents or when he rendered his monthly accounts or even half yearly as peremp-torily required by the Deputy Accountant General's circular No 1163 dated 13th October 1874. No examina-tion of the Vendors stock seems to have been made for a period of 4 years and 7 months, viz, from the 6th march 1895 on which date the then Treasurer A. R. Kumarasami Modaliar took his stock upto the 6th October 1899 the date of discovery of the —

embezzlement

embezzlement under report. This is a serious omission which coupled with the indiscriminate and unrestricted issue of stamps to the Vendor as indented for by him allowed him ample and frequent facilities for the perpetration of defalcations with impunity in the manner described by the Treasury Officer.

The present treasurer Lakshman Rao joined this District on the 26th August 1895 i.e. shortly after a similar defalcation had taken place in the Tumkur District from which he was transferred. He has been in charge of the stamp returns and has unfortunately though following the example of his predecessors been dealing with and passing the indents of the official Vendor independently of the Treasury Officer. He seems to have taken no warning from the occurrence in Tumkur and he exercised no vigilance whatever in this important matter after coming here. He carelessly passed the Vendors indents without taking the least thought or trouble to ascertain whether or not the stamps indented for were actually required for sale. The Vendor

holds

2/-

ived a Stock much in excess of the amount of Security furnished by him, a circumstance which opened a wide door for abuse, and yet this fact — which must have been observed by the treasurer every month when he received monthly accounts from the Vendor was never brought by him to the notice of the Treasury Officer who was thus kept perfectly ignorant of the doings and malpractices of the official Vendor. The indents presented by the Vendor did not correctly show the balance with him and the treasurer who passed them failed to check the same with reference to the Vendors account books or monthly returns. In Short the whole thing was managed so unsystematically and irregularly that the Treasury Officers attention was never drawn to the Vendors Stock and accounts or to the necessity of examining the same as required by Standing orders.

Under the instructions contained in the Deputy Accountant Generals letter No 226 dated 20th april 1876, the treasurer was expected to be of much service to the Treasury Officer in the matter of Checking and regulating the supply of

Stamps

Stamps but he has proved himself utterly useless in this respect as evidenced by his conduct in the present case. The delay on the part of the treasurer in communicating to the Treasury officer the information he has received about the defalcation shows that he totally failed to realize the responsibility of his position.

I have had to find fault with treasurer Lakshman Rao for certain overpayments made from the District Treasury through his negligence and have in one case had to direct recoupment of the money by him and the Head Shroff in equal proportions.

Under these circumstances I consider Lakshman Rao to be unfit to be retained in service any longer. He has put in upwards of 25 years service and his recorded age is about 54 years though he looks much older. His hand shakes when he writes. I would therefore strongly recommend his retirement on pension as a special case.

If the Government is pleased to approve of my proposal, I would take this opportunity of

of recommending Padmanabha Rao my Revenue Head Mmoshi for the Treasurer's post as he is prepared to furnish the required Security. He is Comparatively a young man having the qualifications required for the post.

In Conclusion I beg to add that the vacant post of the official Vendor has not been filled up in view to abolishing the Same and appointing a licensed cash Vendor to avert future Complications and frauds such as the one now brought to notice. The Sales, ~~on calculation~~ on calculation by the official Vendor for the past four years, show that if the work had been entrusted to a licensed vendor the requirements of the public could have been met at a cost of Rs 157 or less per mensem at the rate of Rs 2 and 3 per Cent discount for Court fees and receipt Stamps respectively but to make the office more attractive as such a vendor will have to be regular in attendance at the Treasury during the office hours I would beg to propose that a Concession in favor of him may be made by allowing him to sell Court Fees Stamp

of the value of Rs 100 and under. If this indul-
gence is not shown the Commissioner at the
prescribed rates of discount would bring him
a monthly remuneration of far less than
Rs 15/- above shown

The submission of this report was
delayed pending the result of the criminal
prosecution instituted against the late Vendor
Govindaraja Modaliar.

I have the honor to be,

Sir

Your most obedient servant.

V Srinivasa
Deputy Commissioner

Income distrit

Completed.

Enclo to St:

From,

K. Matthan Esquire

Assistant Commissioner

Incharge of District Treasury

Mysore

To

The Deputy Commissioner

Mysore District

Dated 18th December 1899

No. 229.

Enclo: 3 Statements

Sir,

In continuation of my No. 469 dated 7th October 1899 I have the honor to submit herewith a detailed report about the misappropriation of Government Stamps intimated therein.

On the evening of the 5th October 1899 Treasurer Lakshmana Rao informed me that he had heard a rumour to the effect that Govindaraja Modaliar Official Stamp Vendor had embezzled some of the Stamps entrusted to him for Sale. The next morning I therefore

examined the Stock of Stamps with the Vendor. He sells both Court fee Stamps and one anna receipt labels. When I examined the Stock he had with him Court fee Stamps to the value of Rs 135-1-a and no receipt labels. The Vendor has not maintained a register showing the Sales &c of receipt labels, but he has kept an account of Court fees stamps and the Stock of these Stamps found on examination agreed with the balance as shown in the account. As how-ever the Vendors book was full of erasures and alterations I examined in detail the Treasury accounts Connected with Stamps.

The result of my examination is embodied below:-

I Court Fee Stamps.

The Vendor's account book has been correctly maintained upto the 2nd April 1898. From and after this date the book is full of omissions erasures and alterations.

The Stock of Court fees stamps with the Vender on the 1st April 1898 as per his own books and the Treasury Account was

A A-8
816-6-

From 1st April 1898 to 6th October 1899 the date of taking stock) Stamps to the value of Rs. were issued to the Vendor as shown by the Vendors own book and the Treasury accounts Rs. 10362-4-

Total Rupees. 11178-10-0

The remittances made by the Vendor to the Treasury during the same period (including one anna remitted on the 7th October) on account of the value of Court Fees Stamps sold by him as per his remittance Book and the Treasury account amounted to — Rs 9957-9-0

On the Date of the examination — Therefore there should have been with the Vendor a stock of Court Fees Stamps worth Rs 1221-1-0

The Stock actually found with him — however was only . . . . . Rs 135-1-0

There is therefore an embezzlement of Rs 1086-0-0.

The manner in which the misappropriation was committed, the dates, the names of the officers in charge of the Treasury, will be seen from the subjoined Statement

Date		Removed	Returned	Treasurer	Treasury Officer
		Value in Rs	Value in Rupees		
April 2nd 1898	Omitted in carrying forward from one page to the next one Stamp of Rs 55 & one of Rs 80 i.e the figure "1" under "Rs 55" & "Rs 80" is erased & made "0" in both cases - - - - - - - - - - - -	135	"	C. Kathirvelu Pillai	W. Nanjappa 2nd Asst.
May 6th	Replaced on stamp of Rs 55	"	55	—do—	—do—
June 7th	The balance for June 2 was at first correctly brought down but on this date the figure "1" under both "Rs 60" & "Rs 90" has been erased and these stamps (one of Rs 60 & one of Rs 90) removed. The erasures are found from June 2 to June 6 but not on June 7, so that the stamps must have been removed and the alterations made on this date	150	"	—do—	—do—
June 30th	One stamp of Rs 60/- is returned and one of Rs 80 is removed. The figure "1" under "Rs 80" is erased and made "0" and "1" is added under "Rs 60" from the 25th to the 30th June - - - - - - - - - - - -	80	60	—do—	—do—
July 9th	"1" under "Rs 75" is erased - -	75	"	—do—	—do—
Sept 5th	"2" under "Rs 60" is altered to "1"	60	"	—do—	M. A. Tirumalachar
	Carried forward	500	115		

	Brought forward	500	115		
Sep 14	"1" under "Rs 50" at first brought forward from the bottom of one page to the top of the next but the figure brought forward was subsequently erased and made "0"	50	"	—do—	Mr. M. A. Vinnalachan
Oct: 3rd	"1" under "Rs 50" is altered to "2" and "1" under "Rs 80" erased i.e returned one of "Rs 50" - removed one of Rs 80"	80	50	—do—	—do—
11th	"1" under "Rs 50" erased i.e the Stamp of "Rs 50" returned on the 3rd item again removed	50	"	—do—	—do—
17	"1" under "Rs 60" erased	60	"	—do—	—do—
19	"0" under "Rs 80" altered to "1" and "1" under "Rs 85" erased. i.e returned one "Rs 80" & removed one of "Rs 85"	85	80	—do—	—do—
Nov: 8th	"1" under "Rs 50" changed to "2" and "1" under "Rs 95" omitted in striking the balance for the day i.e. replaced one of "Rs 50" & removed one of Rs 95-	95	50	—do—	—do—
18	Omitted in bringing forward from the bottom of one page to the next page Rupees 25	25	"	—do—	—do—
24	"0" under "Rs 60" altered to "1" and "1" under "Rs 70" erased i.e. returned one of Rs 60 & removed one of Rs 70	70	60	—do—	—do—
Dec: 16	"1" under "Rs 25" altered to "2" and "1" under Rs "60" & "1" under "Rs 75" erased	135	25	—do—	W Matthan.
1899 Jan: 9	"1" under "Rs 60" & "Rs 70" made "2" and "1" under "Rs 80" erased	80	130	—do—	—do—
25th	"1" under "Rs 85" not brought forward to next page	85	-	—do—	—do—
Feb: 22	"1" under "Rs 60" omitted in striking the balance - carried forward	60	"	—do—	—do—
		1375	510.		

	Brought forward	1378-	570	IV	
March 2nd	1 " under "Rs 25" erased from Feb: 22 -	25	"	—do—	—do—
April 7th	1 " under "Rs 95" erased from 6th March				
	1 Stamp of Rs 10 falsely shown as sold: if sold that day the value was not remitted to the Treasury ——	105	"	—do—	vide M.R. Trincomalee
April 25	1 Stamp of 1 Rupee shown as sold but value not remitted to the Treasury - - - - - - - - -		"	—do—	—do—
July 17	1 " under Rs 90 erased from July 12 - - - - - - - - - -	90	"	—do—	vide Matale
	Total Rs	1596	570		
	Amount Embezzled —	Rupees-	1086.		

These embezzlements extending over a period of more than 15 months were not discovered because the alterations in the accounts were made by the Vendor after the initials of the Treasurer and the Treasury officer were obtained to the entries, and because the Vendor furnished correct monthly accounts, showing the Stock that should have been with him and not what he actually had. These agreed with the accounts kept by the Stamp Gumasta but were never checked with the Vendors account book and were therefore incorporated with the

Consolidated Stamp account of the District — submitted every month to the Comptroller. The mis appropriations were also facilitated by the circumstance that since June 1894 neither the treasurer nor any of the treasury officers ever examined the Stock of Stamps with the Vendor.

II Receipt Labels.

The embezzlement of receipt labels appears to have been Commenced as early as October 1895. On the 1st October 1895 the Vendor had a Stock of labels worth Rupees 17-15-0

From October 1895 to the date of examination Stamps to the value of Rupees 612-14-0 were supplied to him } 612-14-0

Total Rs — 630-13-0

During the same period the remittances received from the Vendor on account of the value of receipt labels sold by him as shown in his remittance book and the Treasury Account amounts to Rs 314-5-0

On the day of the examination therefore there should have been a Stock of Stamps worth Rupees - - - - - - 316-8-0.

But as a matter of fact he had not a single label with him. The amount was therefore

misappropriated. As I have already remarked the vendor has kept no regular account of the sale of receipt labels. The dates on which these were embezzled cannot therefore be determined with the same precision as in the case of Court Fees Stamps. But by a careful study of the monthly accounts an abstract of which is given below, it is abundantly clear that this began in October 1895 and continued upto April 1897.

Name of month	The balance of the Nos. of receipt stamps on the 1st of the month.	Received from the treasury during the month	Total	Sold during the month	Balance in hand on the last day of the month.
1895 October	287	500	787	nil	787
November	787	nil	787	328	459
December	459	500	959	nil	959
1896 January	959	320	1279	nil	1279
February	1279	320	1599	nil	1599
March	1599	500	2099	nil	2099
April	2099	300	2399	nil	2399
May	2399	410	2809	511	2298
June	2298	500	2798	498	2300
July	2300	500	2800	nil	2800
August	2800	250	3050	nil	3050
September	3050	750	3800	125	3675
October	3675	500	4175	nil	4175
November	4175	800	4975	nil	4975

	December	4975	600	5575	nil	5575
1897	January	5575	500	6075	nil	6075
	Febrnary	6075	700	6775	105	6670
	march	6670	1000	7670	121	7549
	April	7549	500	8049	224	7825
	May	7825	"	7825	93	7732
	June	7732	"	7732	104	7628
	July	7628	"	7628	108	7520
	August	7520	"	7520	99	7421
	September	7421	"	7421	"	7421
	October	7421	"	7421	104	7317
	November	7317	100	7417	100	7317
	December	7317	"	7317	"	7317
1898	January	7317	"	7317	"	7317
	February	7317	"	7317	147	7170
	march	7170	"	7170	103	7067
	April	7067	256	7323	284	7039
	May	7039	"	7039	120	6919
	June	6919	"	6919	124	6795
	July	6795	"	6795	125	6670
	August	6670	"	6670	123	6547
	September	6547	"	6547	123	6424
	October	6424	"	6424	125	6299
	November	6299	"	6299	121	6178
	December	6178	"	6178	135	6043
1899	January	6043	"	6043	120	5923
	February	5923	"	5923	121	5802
	March	5802	"	5802	120	5682
	April	5682	"	5682	121	5561
	May	5561	"	5561	109	5452
	June	5452	"	5452	132	5320
	July	5320	"	5320	124	5196
	August	5196	"	5196	132	5064

From the above will be
seen that from October 1895 to April 1897 the
Vendor indented for and obtained Stamps very much
beyond his requirements i.e. the balance was
raised from 287 to 8049 Stamps. During these
months the sale was very small. In most of
the months in fact there was no sale at all.
If it were not for the purpose of misappro-
-priating the Stamps there was no reason
why the Vendor should have obtained more
Stamps every month when there was no sale
at all. It is beyond doubt that the embezzle-
-ment under this head Commenced in October
1895 and Continued upto April 1897. After this
date the Vendor has been trying to make up the
deficit. He got only some 356 labels from the
Treasury. As he himself stated before me he
appears to have purchased some Stamps in small
quantities from the Cash Vendors and sold them to
the public in the District Treasury. For the receipt
labels also the Vendor furnished monthly accounts
which showed not the stock which he actually
had in his possession, but what he should have

had. These of course agreed with the Treasury accounts and were included in the accounts for the whole district. As the Stock was never examined the incorrectness of the Vendors monthly accounts was not discovered.

The total amount of misappropriation is thus Rs 1402-8-a.

The Vendor has furnished security for Rs 1000 in the form of a Railway debenture bond and the undrawn interest for 16 years amounts to Rs 800. Both the bond and the interest are under attachment by order of the Sub judge Mysore. He has been requested to withdraw the attachment, so that the prior claim of Govt. may be satisfied. I do not apprehend any difficulty in realizing the whole amount due to Government. Meantime the Vendor Govinda-raja Modaliar has been prosecuted and has been convicted by the City Magistrate Mysore under Section 409 I. P. C. and sentenced by him to undergo Simple imprisonment for 18 months and to pay a fine of Rs 500 and in default of payment of the fine to undergo Simple imprisonment for six months more

It will be observed that while the Vendors security is only 1000 Rs he was allowed to hold a stock of stamps worth very much more than that amount. In spite of all the irregularities in the Treasury if this had not been allowed there would not have been even the risk of loss to Government. It is entirely accidental that the interest on the Security has not yet been drawn. If there is any difficulty in realizing the full amount of the Government claim it will be because this precaution at least was not taken.

The two circumstances that made it possible for the vendor to commit misappropriation were (1) failure to examine the Vendor's stock periodically (2) failure to check the Vendors indents & monthly accounts.

The Vendors stock of stamps was last examined by the Treasury officer on the 30th June 1894 when Mr. Krishnaiengar (now retired) was incharge. From that date upto the 6th October 1899 the following officers have been incharge of the Treasury for various periods -

Mr. Krishnaiengar (Retired Asst Commissioner)
Mr. K. L. Srinivasaiengar
Mr. C. Devaraja Urs (Late Pro: Asst Comr)

Mr B. K. Venkataramadiengar (by Comr- was himself in immediate charge of the treasury for a few weeks.)

Mr V. Venkata Rao

Mr P E. Benson

Mr Hamza Hussain

Mr Srinivas Charlu

Mr M A. Shama Rao

Mr P. Srinivas Rao

Mr M. Ranjaraja Urs

Mr M A Tirumalachar (Retired Extra Asst Comr)

Mr K Mathan.

From the 30th June 1894 to the 6th October 1899 none of the above officers examined the stamps with the vendor. After 30th June 1894 the former treasurer A. R. Kumarasami Mudaliar seems to have examined the vendors stock on 8th July 1894, 6th September 1894 and 6th March 1895. The present treasurer C. Lakshman Rao took over charge on the 26th August 1895. He never examined the vendors stock either when he took charge or at any time after. Under the rules, the treasury officer and the treasurer are required periodically to examine the stock of stamps in the treasury — the treasury officer once in three months and the treasurer once a month, and although the official Vendor is not attached to the treasury establishment yet as he

obtains stamps from the treasury without payment and as he vends stamps in the treasury. I believe the same rule applies to the stock with him. In the stamp returns the treasury officer has to certify that he has examined the stock of stamps in the treasury, and found it to be correct, and that he has satisfied himself that the auditors have similarly certified about the stock of stamps in their treasuries. The treasury officers have been examining pretty regularly the stock of stamps in the treasury - but for the last five years no one has examined the Vendor's stock. This of course was irregular, but the reason for the omission is no doubt to be found in the fact that the treasury officer's attention was not drawn to the stock in the Vendor's hands or to the necessity of examining it. The certificate to be attached to the stamp returns speaks only of stamps in the treasury but does not mention the stock with the Official Vendors. If the certificate made mention of the latter stock, no treasury officer would of course have failed to examine it at the time when the stamps in the treasury were examined. It seems to me very desirable therefore to amend the wording of the certificate according

Failure to check the vendors indents and accounts was the other circumstance that facilitated the commission of misappropriation. All indents should be checked in the account department passed by the treasury officer who signs the order to "issue" and then the treasurer has to give out the stamps. This is the procedure adopted with regard to all other vendors indents. As the other vendors obtain stamps only for cash not much checking is required with regard to their indents, except to see that the discount is calculated correctly. It is the official vendors indents that require careful scrutiny. The balance on hand shown in the indent must be checked with reference to the stamps last issued and the remittances since made by the vendor to the treasury, and this balance together with the stamps newly applied for should not exceed one thousand rupees the amount of the security. If such scrutiny had been exercised by the account department there would have been no danger at all and the failure to examine the vendors stock periodically would not have mattered much. But instead of this being done the treasurer has been passing the official vendors indents on his own

authority

authority, without even obtaining the treasury officers initials. - a practice entirely unwarranted. In this respect the present treasurer is not alone to blame because even before he took charge the vendors indents were being passed by the treasurer himself. But that does not diminish the fault of the present treasurer in whose time the embezzlement took place. In fact according to his own admission his attention was several times drawn to the irregularity of giving out stamps to the official vendor without obtaining the treasury officers order to do so, but he went on passing the indents himself. This highly objectionable practice - by which the treasurer took to himself the treasury officers - authority, is I must say the root of the whole mistake. For if the indents had been sent to the account department and there checked, the stock would in no case have exceeded the security and besides the treasury officers attention would have been drawn to the stamps in the vendors hands and to the necessity of examining them.

As in the case of the indents, the monthly accounts submitted by the vendor also were received by the treasurer, initialled by him and passed on to the stamp Gumasta who compiled the general

general accounts, accepting the figures given by the Vendor without Checking them with reference to the books maintained by him

The Treasury officer's responsibility with regard to all accounts signed by him and indeed with regard to everything that takes place in the Treasury is undoubted, and I would not say anything that would appear to be an attempt to lighten my own or my predecessor's responsibility with regard to the misappropriations. But I would submit that it is practically impossible for the Treasury officer to go through all the accounts himself and verify every item personally. He expects, — and I think he can reasonably expect — the Treasurer and the Head Accountant to exercise in their respective departments to the necessary supervision and check in the maintenance and preparation of accounts and returns.

The Stamp Examiner says that he did not think it was his duty to check the Vendors mon[th]ly accounts with the books kept by the Vendor, and that as they were initialled by the Treasurer, who also initials the Vendor's books, he thought the Treasurer was responsible for their correctness, and that he had only to incorporate them with his general accounts.

However this maybe it is quite clear that both the treasurer and the Stamp Gumasta have been dealing with the figures unintelligently and without in the least thinking of them. This indeed is the best construction that one can put upon the circumstance that they did not notice that the vendors security was being exceeded (a fact which is clear from the vendors monthly accounts) and that with regard to receipt labels the vendor was unnecessarily increasing his stock without showing any sales at all. In the first place it is quite impossible to suppose that for several months together not a single receipt label was sold. Every day the public get to receipt labels from the vendor to be fixed to bills to be encashed in the treasury; and as the vendor sits and sells stamps near the treasurer and the Stamp Gumasta, they both must necessarily have seen the sale of receipt labels, and they could not fail to observe the fact that the accounts showing no sales of receipt labels were incorrect. Secondly - I cannot understand why the treasurer who accepted these monthly accounts went on passing fresh indents for more labels, when the accounts showed that there was a very large stock with the vendor. The monthly sale averages only 320 or 400 labels and there was no reason at all why

the treasurer should have allowed the vendor to raise his stock from 287 in the beginning of October 1895 to 8049 in april 1897 and it must also be observed that the misappropriations commenced within two months after treasurer Lakshmana Rao took charge. The conclusion is irresistable that he did not exercise the degree of vigilance that his position required of him. I should not also omit to mention the fact that it was shortly after a defalcation of exactly the same nature took place in the Tumkur District, when Lakshmana Rao was treasurer — there that he was transferred to this district. Surely this at least would have been a warning to him. The way in which he performed his duty will be evident from his statement before me that the vendor was a man belonging to a respectable family, and that he therefore trusted him and believed that every thing was all right.

I do not think that either the treasurer or the Stamp gumasta had anything to do with the misappropriation or that they connived at it. but I do think that if they had been sufficiently careful, and if the treasurer had not taken upon himself the responsibility of passing the vendor's indents on his own authority, this would not have

have happened.

I must also add that the treasurers beha-viour with regard to this affair was not quite satisfactory. According to his own admission he informed me of the embezzlement only on the third day after he knew of it, and even then what he said was that he had heard a rumour to the effect that Govindaraja Modaliar had misappropriated some of the Government stamps and when I questioned him how he came to know of it he answered evasively. In his statement before me, he says that his suspicions were aroused on the 2nd October, the next day he ascertained that they were well-founded, and on the evening of the 5th October, he informed me. On his Examination before the magistrate, he said that his suspicions had been aroused as early as the last day of September. It is not easy to see why he did not tell me everything immediately: and I am inclined to think that the treasurer and the stamp Gumasta knew of the misappropriation several days before I was informed of it.

The Statements of the treasurer, the head accountant, the Stamp Gumasta and Govindaraja Modaliar made before me are

are herewith enclosed for perusal.

I have the honor to be,

Sir,

Your most obedient Servant.

Signed K. Matthan

Assistant Commissioner

Copy.

K Mathan

Deputy Commissioner

Impress Stamp

Complied.

Hanna 16 years · Son of Palaikk, gouvar.

~~is now here paid~~
I am paid Rs per Month & Stamp Vendor, Goondaraj Mudr, to write out ~~the~~ his accounts I used to write the words but not the figures. I never wrote any figures in the ~~Rough~~ daily plus + minus book, but the Monthly accounts used to be prepared by me. I know nothing about the differences — I do not write the figures in the plus + minus book, but the January March book ~~the~~ used to be written up by me — I then write the January March accounts for December 1896 & January 1897 in the January March book & write basis of this, ~~I used to~~ write the Stamp ~~Vendors~~ Vendor's instructions, I used to prepare the Monthly accounts

Mathias
7-10-97

Goondaraj Mudaliar; Stamp Vendor.

The erasures that have been shown to me in the Plus + Minus book of ~~the~~ my Stamp accounts (Court Fees Labels) were made by me — At the defalcations amount to Rs 10 85 (or 1086 Rs) in Court Fees Labels + Rs 316-8 in Receipt Labels = ~~I am not~~ I am not much Monthly accounts & the Stamp Remarks; for the last two year + more, they have not corresponded the figures in my plus + minus book. I used to take away a few stamps at a time, Sell them + keep the proceeds myself — The total amount taken by me may amount to Rs 1085 or 1086 of Court Fees Labels + Rs 316-8 of Receipt Labels

I have not kept ~~a statement~~ an account of receipt Labels. Rs 316-8 as worth of receipt labels are due from me, now, but I have none with me. Instead I have to have fees & issuing receipt labels in small quantities from the ~~stamp~~ cash vendors, and supplying them to the public.

Yesterday I said that the stamps were stolen from me. That is not true. What I have now said is the truth. I have taken away the stamps & a little ~~cash~~ appropriated the proceeds myself.

Read out & ~~explained~~ Translated into Kanarese ~~& admitted~~ admitted correct.

Mr. Chas Sayers & Co

Mr. Matthews

7-10-99.

X Exhibit N

27/10/99

Re-examined by Mr. A.

Jud. 3. Munshi in Ht. Mayl's office, during duty as Stamp Examiner in the T.R.

About 5 or 6 days ago, the Treasurer called for my Court Fees Label accounts. He remarked that the official stamp vendor ~~had~~ was shown to have in all the 1400 Rs worth of stamps, and asked me whether he had got all the stamps with him. I replied "I do not know; it is not my duty to examine the stamps I receive monthly accounts signed by the vendor & initialled by you, and on this I base my accounts." Then the Treasurer asked the vendor whether he had all the stamps that were shown in ~~the~~ the accounts; the vendor replied that he had them with him & that he would show them along with the monthly accounts to be submitted in addition.

I never look into the official Stamp Vendor's Plus & Minus Book. I prepare my accounts on the figures furnished monthly by the Vendor in the printed form. It never struck me that I should compare the Stamp Vendor's Book with the accounts that he furnished, as they were signed by the vendor & initialled by the Treasurer

Whenever I observed mistakes in the months accounts I reported them and the Vendor got them corrected: and thus there have been no discrepancies in the accounts submitted to the Comptroller-

The vouchers of the official vendor used to be passed by the Treasurer, and used to enter them in my books: I never found out the discrepancies between the balance shown in the vouchers, & that shown in the months accounts- I know that stamps should be issued under the authority of the Treasury Officer & the stamps are kept under double locks I mentioned this to the Treasurer: he used to call the official vendor to get the vouchers passed by the Treasury Officer but as the Vendor replied that that was not the custom nothing was done

I know that the official vendor has furnished security for 1000 rupees, but I did not know that the stamps supplied to him should not exceed 1000 rupees-

Received & submitted

Nasir Ahmed

Collector

K. V. Puttanna. Head Asst.

My post District Treasury

Ant. A.

I never used to check the stamp accounts. In this district it has not been the custom. Neither

Govinda.ja works under the Treasurer, and his accounts used to be checked by the Treasurer. Mine accounts never used to pass through my hands & therefore I know nothing about the defalcations in the accounts of the Official Vendor.

I know that my predecessor too does not check the stamp accounts.

Indents of the Cash Vendors are checked here: but the Official Vendor's indents never came to me. I do not check them & therefore they do not come to the Treasury Officer. I was not aware of the manner under which the stamps are received by the Official Vendor.

Read & admitted.
The Petitioner
Malleson
7-10-97
C. Lakshmanarao, District Treasurer.
Ons. A.

Hanma, son of Yallamma, potter is employed by Govindaraj Mudaliar as a sort of private Gumasta. Some 10 or 5 days ago, Govindaraj Mudaliar was dictating & telling something to the boy, who raised some objection — what it was I do not know. Govindaraj Mudaliar came down upon him & said that it was none of Hanma's business, & that Hanma had only to write down what he said. My suspicions were aroused. Next day, I made some private enquiries, & came to know that the Vendor had some debts, and was also of loose character. This strengthened my suspicion, & so, when I came to office, I asked the Vendor to bring his Daily & monthly accounts. I compared the balance for the last day of

August, I found that there was a constant difference between the balance shown in the ~~Monthly account~~ Daily account & that shown in the Monthly account. I asked Narain Das about this, but he said he had not observed it. I asked Govindaraj Mudaliar, the said that there was something wrong, but that he would set everything right in the Monthly account for September. On the evening of the third day I brought this to the notice of the Treasury Officer and suggested that the Vendor balance should be examined the next day, which was accordingly done -

I visited the Monthly accounts of the Stamp Vendor; I also visited the entries in his Short Notes book. I never observed the ~~discrepancies~~ discrepancies that existed between the figures in the Daily & the Monthly accounts. I never thought that there was any thing wrong, because the man belongs to a good family, and holds a position of trust, in which he has also furnished security - I never observed the fact that the amounts shown against the Vendor exceeded the ~~Vendor~~ account of 10000 Rs that he has furnished. Till after May 5th, I was under the impression

that every thing was [illegible] in all respects
when the Treasury was in the old building &
also since that; after the present Treasury
officers took charge of the Treasury, I directed
the Stamp Vendor to get his accounts
passed by the Treasury officers; he replied
that that never was the custom, and
so, failed to pass his accounts. The
amount of balance shown in his
accounts, were the same as the amounts
in his daily accounts, but I never observed
that they did not tally with the balance
shown in the Monthly accounts.

I have no idea as to how or who the
defalcations that have been discovered
took place.—

I have never examined the
balance in the hands of the official
vendor & it did not occur to me to
suggest to the Treasury officers to examine
the Stamp Vendor's balance, when the
balance in the Dist. Treasury was examined
by them

Read & admitted.

[signature]

Meadows

Further questioned.

I did not speak about the matter to the Treasury officers the same day that I found it out, because it was near six o'clock & the Treasury officers left the office the next two days, viz, the 4th & 5th were public holidays & there was no office. The 4th was new moon day & I was busily engaged at home. The 5th was the 1st day of [illegible] & I did not go out. But on the morning of the 6th when the Treasury officers came I brought the matter to their notice. Read & admitted.

[signature] 14/11

No. 652 35)

Encls none

DEPUTY COMMISSIONER'S OFFICE,
MYSORE DISTRICT,

Dated Mysore January 16th 1900

From

The Deputy Commissioner,
~~*Mysore District.*~~

To

The ~~Chief~~ Secretary to the ~~Dewan~~ Government of Mysore,
Revenue and General departments
Bangalore.

SIR,

In confirmation of this office letter No. 600, dated 26th December, 1899, recommending the retirement of C. Lakshmanrow Treasurer, District Treasury, Mysore, I have the honor to forward herewith the Treasurer's application, dated 12th January 1900, praying for retention in the Service for a year.

I have already expressed my opinion regarding Lakshmanrow, in my letter quoted above, but if the Government is pleased, he may be granted the concession prayed for by him.

I have the honor to be,
Sir,
your most obed! Servt

Deputy Commissioner
Mysore district

Compl. Ken.

35

REVENUE G. 45-89

1900 H 98-9

Section G.F.

File No 1463 of 99

Serial No 2

The Deputy Commissioner
Mysore District

To

The Secretary to the
Government of Mysore
Revenue Department

Dated 16th January 1900.

No. 652

Encl. 10 one

Forwards an application from T. Lakshmana Rao. Treasury Treasury, Mysore, praying for retention in service for a year more

R
18.1.1900
Reff

Reference number.
W.S
22/1/1900.

Draft submitted
24/1/900

G.R.

To

The Secretary to the Government of Mysore
Revenue and General departments
Bangalore

Most respected Sir,

I am given to understand that the Deputy Commissioner of Mysore has recommended to Government for my retirement. I respectfully beg to state that as I was entertained on 7th January 1874, my Service extends over 26 years and after deducting 2 years on account of leave on private affairs and sick leave, which do not count for service, my net Service amounts to 24 years. which does not entitle me to full pension. Several other district Tahsildars and Talukdars etc have been retained in Service long after the prescribed period of

of service and age apparently with the
view that they are not required to be
physically fit on account of the nature of
the work devolved upon them. I beg therefore
that you will be pleased to show a simi
lar concession to retain my services
for a year more when I shall be eligible
to get full pension. I leave the question
of my retirement to your honour's
discretion whether I might be allowed
to continue in service or retire beyond
the period prayed for.

I beg to remain
Most respected Sir
Your most obedient and humble Servant

Mysore
12th January 1900.

C Lakshmana Rao
Treasurer
Mysore District

Draft for approval

Section	G.F.
F. No.	46-99
Serial No.	40

38

The Comptroller,
Mysore Govt

Dated 26/1-00
No 5372 in 2
Fl. 733

In Continuation of this office No 4767 dated 6th January 1900, Fl 608 has the honor to forward herewith in original with enclosures to letter No 652 dated 16th January 1900, from the Deputy Commissioner, Mysore District, regarding the retention in Service for one year more, of C. Lakshmanna Rao, Treasurer, Mysore District Treasury, and to request that the Comptroller will be so good as to favor Government with his opinion in the matter

Beyond

My

For Secretary

49

39

Govt. No. 4889

189 No. 1053

G.F.

File No. 46-99

Serial No. 4

From The Comptroller in Mysore

To

THE SECY TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS.

Dated 31/1/00

Despatched

Received

General No. Memo No. 762
No.

Enclosure No. one file

Furnishing a reply to this (Dewan's office) letter expressing his opinion in the matter of misappropriation by the Dist Off^l Vendor of certain stamps etc in the Mysore Dist Jail.

References to be marked.

Refers putup
Vy 5/2 Nil
2/2 Sd/- [illegible]
Vy 2/2/00

Be so kind as to see the orders under which the Accts Vendors were first appointed in the Revenue Department of the State.

8-2-00

Putup
Vy 8/2/00 Chief Commrs Note on the subject putup

12/2/00

Sd/- [illegible]. (This notice is also to be found at p 5 6 of the Comptroller's Duty under the Stamps Acts.)

Vy 13/2/00

Called for Dewan for orders on the Comptroller's Memorial which is substantially the same as the Dy Commrs Memorial - 4

15/2/00

The Memorial which accompanied the Treasury also requires orders

15/2/00

9/2

1D

4906

Fe 1058

Section Q

File No. 42-99

Serial No. ?

DEPARTMENT

189

From

The Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

Dept.

Dated 31/1/00

Despatched

Received

No. 3874 Exc. Two. ✓
No.

SUBJECT MATTER.

Expressing his inability to give any opinion in the matter of retention in service for one year more, of C. Lakshmana Row, Treasurer, Lingsugur Dt.

R 21/1 Ref

Sd/ D Seely

My 13/2/00

4.

Record. DEPARTMENT.

No 3874 Gen V
R

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, 31st January 1900
February

From

E R. SUBRAYER, Esq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,
Revenue and General Depts.

Sir,

In acknowledging receipt of your docket No. 5372 / 7L733. dated 26th Instant forwarding for opinion Mayne, Deputy Commissioners No. 652, — regarding relention in service for one year more of C. Lakshamana Rao Treasurer Mysore District Treasury, I regret my inability to give any opinion on the question as I can have no knowledge

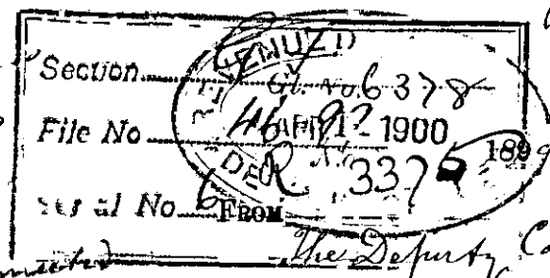
(either personal or official)
in regard to Treasurers
in Districts and their
capacity and fitness for
work as such work is
confined strictly to cash
transactions and responsibilities
specified in & thereto.
Enclosures by the docket under reply
one herewith returned.
I have the honor to be
Sir.

Your most obedient Servt.

E. Mortimer
Comptroller
Major Genl Smith.

R 337/5 43

R
S.O.S.
2/4/00
Ref.



Subd
The notes referred to with enclosures of papers was found to the Demand on Mysore with R.C. No. 4506 letter No. 3594 dated 31/1/00 from Comptroller, Mysore, expressing his inability to pass any opinion in regard to retention in service of Lakshmana Rau, Treasurer, Mysore Dist.

1/5
4/endrs

Submitted
Secretary
ye 4/4/00

Land Rev 6 Dec 6
be placed in Heap
yte 4
7/4/00
4

The Deputy Commissioner
Mysore district

To
The Secretary to the
Government of Mysore
Rev. and Genl. depts.

Dated 27th
Despatched
Received } March 1900

General No. 906
No.

Enclosure No. 4146
1834

(This office letter No. 600, dated 29th December, 1899, reporting on the defalcation of Court fee stamps, and Receipt labels by the district official stamp Vendor.

With reference to para 2 of the above, has the honor to state that the District Treasury officer reports that the value of the stamps and labels misappropriated by late Stamp Vendor Govindaraj Mudlear viz: Rupees 1402 " 8 " 0, has been recovered in full and credited to Government

for Deputy Commissioner
Mysore district

Comptroller

Section G. Field

File No. 46-99

Serial No. 7

44

Letter no 600 dy the 30th Decr 1899 and no 906 dy the 27th March 1900 from the Dy Comm of Mysore, submitting a report regarding the mis appropriation of court-fee stamps and receipt labels to the value of Rs. 1402-5-0 by the District Official Vendor Sarvadaya Aiyar, his ~~subordinate~~ conviction for the offence, and the subsequent recovery from him and ~~his~~ bail of the amount misappropriated.

Letter no. 652 dy the 16th Jany 1900 from the same Officer submitting an application from Lakshman Rao ~~the~~ ~~Dy~~ Treasurer, Dt. Dy., for retention in service for one year.

Comptroller's Memo no 762 and letter no 3874 dy 31 Dec 1900 expressing his — in regard to the above matter

Order Thereon

45

No 2030-31 & 31/8/00
R 67
FC 192

The Govt regret to observe from the D.A Comm.rs report that the defalcation in this case was materially facilitated by the omission on the part of successive Treasury Officers to examine periodically the stock balances in the hands of the official vendor.

2. To prevent future opportunities for fraud, the D.A Comm.r recommends the abolition of the vacant post of ~~Salaried Official~~ vendor instead and the appointment of a licensed cash vendor. This recommendation which is supported by the Comptroller, is approved, ~~the~~ with the D.A Comm.rs remark that the proposal to raise the limit of value of Court-fee stamps which the licensed vendor can sell to Rs 100 will be deferred for consideration till further experience has shown the existing limit to be not sufficiently remunerative.

3. The Comptroller is requested to address Govt separately with regard to

4-61 the ~~necessity~~ desirability of replacing salaried vendors in other Districts by licensed ready money vendors.

4. ~~With regard to the~~ The District ~~retirement of~~ Treasurer, Lakshmana Rao ~~who is a Govt~~ appointed ~~Dist~~ is generally unfit for the efficient discharge of his duties, ~~the Dy Comr is requested to deal with him in the usual manner under the 55 years' rule~~. and the ~~Govt~~ approve of the recommendation to relieve him. The date on which it is proposed to give effect to this order should be intimated to this Compte.

~~but has not yet fully attained the age of 55~~

13/13

27/8

Dy Comr, Nyasa Dt.
The Comptroller, H.E.

Received at 5.12 P.M. 27/8/00 Copied 29/8/00

47 1900

189

Section 4 From
F/ No 46-99
Serial No 8

Hardy

Commissioner
Mysore & Coorg

To
The Secretary to the
Government of Mysore

Dated 7.x.
Despatched } Gl. x Rev. departs
September 1900.

Received

General No. 254
No.

Enclosure No.

Reporting that Lutchman Rao Distt Treasurer will be retired from service from the 10th instant & proposing certain arrangements to fill up the Treasurers post.

Submit the Office Dewan's note, order thereon & the draft order effecting the transaction and of the arrangements made by them.

17-9-00

GN Dewan 19/9

Draftsman
18/9/00

Submitted to Office Dewan

18/9/00

Rao

Confirmed

Rao

Office
Engrossed as
read please sign
21/9/00

Submitted
for orders
15/9/00

Rao
10.9.00

Submitted
Secretary
for orders
11/9/00

No 254

Deputy Commissioners Office
Mysore District

Dated Mysore 7th Sept 1900

From,

The Deputy Commissioner
Mysore District

To, The Secretary to the Government
of Mysore
General & Revenue Depts

Sir,

Adverting to Government Proceedings No 2030-1 dated the 31st August 1900, R. 192, approving of my recommendation to retire the District Treasurer, Lakshman Row from the service, I have the honor to report that I propose to give effect to the above order from the 10th instant and have intimated the date to the Comptroller.

2. I beg to add that I have, subject to confirmation by Government, made the following appointments for filling up the vacancy caused by the retirement of Lakshman Row:-

(a) M. Padmanabha Row, Revenue

To retain as Head Cashier Treasurer drawing Rs 70 M

Head Munshi of my office on Rs 60, to be Treasurer Mysore district Treasury on Rs 100/ vice Lakshmana Row retired, subject to his furnishing the prescribed security. The name of this official has already been brought to the notice of Government in my letter No 600 dated 30th December 1899. He is well qualified to hold the post to which he has been nominated and is prepared to furnish the required security.

(6) H. Krishnappa, Revenue Dy Accountant district office, on Rs 50 to be Revenue Head Munshi on Rs 60 vice Vice Padmanabha Row. He is a long standing public servant who has been drawing his present pay for more than six years. He is intelligent, has a good knowledge of English and has passed the Local service Revenue and Criminal examinations

(C) B. Mallikarjunaiah, Revenue & Accountant, Dy Commissioners office on Rs 40 and now acting as Judicial

Head Munshi in the same office to be Revenue Accountant on Rs 50 vice Krishnappa promoted. He is a partial graduate and has passed the Local Service Examinations — Revenue, Criminal and Civil. He is a young man of great promise and is worthy of encouragement —

I have the honor to be

Sir

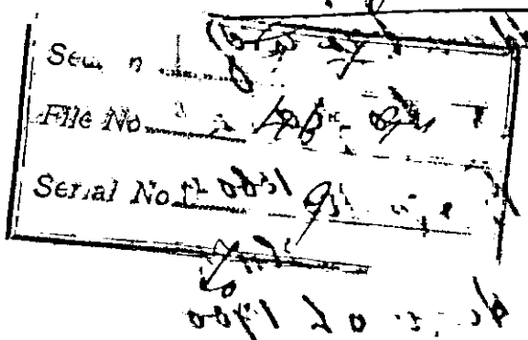
Your most obedt Servt

E Meadows

Dy Commissioner

Mysore District

Draft as recorded



The Dy. Comr.
Mysore Dt.

Dated 25/9/09
No. 2814
R. 909

The Dy. Comr's letter No. 254 dated 7th September 1909, reporting with reference to para 4 of Govt. Proc. No. 2030-31 dated 31st August 1909, that Subject to Confirmation of Govt., he has appointed M. Padmanabha Rao, Rev. Hd Munshi, Dt. office as Treasurer, Nyapur Dt. Treasury, vice C. Lakshmana Rao, retired, and that he has made certain other arrangements to fill up the vacancy caused by this appointment.

According to the above has

has the honor to invite the attention of the Dy Comr to para 2 of Govt Progs: No 166-68 H:136 dated 20th August 1900, laying down that for the Treasury an official of some experience of Treasury work should be appointed, and to request that the Dy. Comr will be good enough to report what experience of Treasury work, Padmanabha Rao has, and whether any of the Treasurers in the District drawing less pay could not be selected so that an experienced Treasurer may be had in

By order

N 22/9/00

for Secretary

Copy Cell 22/9/00

REVENUE DEPARTMENT
GL. No. 2627
Section 2
File No 46 From
Serial No 1 To

52

The Deputy Commissioner

Mysore District.

To

The Secretary to the Government of Mysore,
General and Revenue Departments.

Dated 8th
Despatched
Received
} October 1900

Enclosures No. –

General No. 346.

Solicits sanction of the appointment of Padmanabha Row as Assistant Treasurer under the circumstances reported.

No. 346

Enclosures No.

OFFICE OF THE Deputy Commissioner
MYSORE DISTRICT,

Dated 8th October 1900

To

The Secretary to the Government of Mysore,
General and Revenue Departments.

SIR,

With reference to your docket No. 2814/1909 of the 25th September 1900 enquiring what experience of Treasury work Padmanabha Rao, and whether any of the Treasurers in the Districts drawing Cess pay could not be selected, I have the honor to state that he has for nearly four years the Deputy Accountant of my Office and even once acted as Head Accountant and Revenue Sheristadar. As such, he has gained practical experience in the account branch also and is, in my opinion, best fitted to fill in the post of a Treasurer.

He has been drawing pay as Revenue Head Munshi of this Office at Rs. 60 per month since 1893 and has

has had no promotion since then, owing to vacancies in higher appointments not having occurred in the Deputy Commissioner's office. Further, he has also passed the Local Service Accountants' Test and has thus qualified himself for being entertained in the Treasury Branch. I beg that my nomination of Padmanabha Row as Treasurer of the Mysore District Treasury may be approved by Government as I am fully confident that he will prove equal to the work.

I have the honor to be
Sir
Your most obedient servant

Deputy Commissioner
Mysore District

Draft as per order 54

G.F.
Section
File No 46-99
Serial No

Draft as per order

Read again:—

Para 4 of Govt Progs: No 2030-31 H 192 dated 31st August 1900, ordering the retirement from Service, of Lakshman Rao, Treasurer, Mysore District Treasury and directing that the date on which it is proposed to give effect to the order should be intimated to the Comptroller.

Read:—

Letter No 254 dated 7th September 1900, from the Deputy Commissioner, Mysore District, reporting that he proposes to give effect to the above order from 10th September 1900, that he has intimated the date to the Comptroller and that subject to confirmation by Govt he has made the following appointments for filling up

The Treasurer appointment having been approved by the Offg Dewan - This draft is submitted to H.H. the Councillor as regards the New appointments proposed by the Dewan -

H
8/11/00

R27.8m
8.Nov

Approved
Draft
20.XI.00

Put up
- W.S. 21/11
H.H.
21/11/00

up the vacancy caused by the retirement of Lakshman Rao:—

(a) M. Padmanabha Rao, Rev. Hd Munshi, Dy. Comrs Office, pay Rs 60/- to be Treasurer, Mysore District Treasury on Rs 100/- vice Lakshman Rao, retired. Subject to the former furnishing the prescribed Security.

(b) H. Krishnappa, Rev. Dy. Accth., Dt Office, pay Rs 50/- to be Rev. Hd Munshi on Rs 60/- vice Padmanabha Rao.

(c) B. Mallikarjunaiah, Rev. 3rd Accth., Dy Comrs Office, pay Rs 40, and now acting as Judicial Head Munshi in the same office, to be Rev. Dy. Accth. on Rs 50/- vice Krishnappa.

(2) Correspondence ending with letter No 346 dated 8th October 1900, from the same officer, stating that Padmanabha Rao has ~~passed~~ qualified himself for being entertained in the Treasury Branch by passing

passing the Local Service Accountant's Test, and also gained practical experience in the account branch, having been the Dy. Accountant of his office for nearly 4 years and that his nomination as Treasurer, Mysore Dt. Treasury, may be approved by Govt.

Order thereon:—

Under the circumstances reported, the Deputy Commissioner's proposals are approved. Padmanabha Rao will be appointed on probation subject to confirmation after one year's approved service, the required Security being furnished at once.

Mys 4186-7 8/23/11/00
H.406 23

H 22/11/00
for Offg. Secretary

To The Dy. Commr. Mysore Dt.
Cy. The Comptroller. Mg

READ AGAIN

Para 4 of Government Proceedings No. 2030-31—Fl. 192, dated 31st August 1900, ordering the retirement from service of Lakshman Rao, Treasurer, Mysore District Treasury, and directing that the date on which it is proposed to give effect to the order should be intimated to the Comptroller.

READ—

Letter No. 254, dated 7th September 1900, from the Deputy Commissioner, Mysore district, reporting that he proposes to give effect to the above order from 10th September 1900, that he has intimated the date to the Comptroller, and that subject to confirmation by Government, he has made the following appointments for filling up the vacancy caused by the retirement of Lakshman Rao :—

(a) M. Padmanabha Rao, Revenue Head Munshi, Deputy Commissioner's office, pay Rs. 60, to be Treasurer, Mysore District Treasury, on Rs. 100, *vice* Lakshman Rao, retired, subject to the former furnishing the prescribed security.

(b) H. Krishnappa, Revenue Deputy Accountant, District office, pay Rs. 50, to be Revenue Head Munshi on Rs. 60, *vice* Padmanabha Rao.

(c) B. Mallikarjunaiya, Revenue 3rd Accountant, Deputy Commissioner's office, pay Rs. 40, and now acting as Judicial Head Munshi in the same office, to be Revenue Deputy Accountant on Rs. 50, *vice* Krishnappa.

2. Correspondence ending with letter No. 346, dated 8th October 1900, from the same officer, stating that Padmanabha Rao has qualified himself for being entertained in the Treasury Branch by passing the Local Service Accountant's Test, and also gained practical experience in the Account Branch, having been Deputy Accountant of his office for nearly four years, and that his nomination as Treasurer, Mysore District Treasury, may be approved by Government.

No. 4186-7—FL. 406, DATED BANGALORE, 23RD NOVEMBER 1900.

ORDER THEREON—Under the circumstances reported, the Deputy Commissioner's proposals are approved. Padmanabha Rao will be appointed on probation, subject to confirmation after one year's approved service, the required security being furnished at once.

L. ANANTASAMI RAO,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The Deputy Commissioner, Mysore District.
The Comptroller to the Government of Mysore.

Exd.—C.V.

1900-1901

GOVERNMENT OF MYSORE

FINANCIAL

PROCEEDINGS

Dated 23rd November 1900

No. 4186-7
Fl. 406

Passing orders regarding the appointment of Padmanabha Rao as Treasurer of the Mysore District Treasury.

SBP—28-11-1900—200

58

1902

REVENUE DEPARTMENT
From 9.12.1901
Serial No. 12

H. Ramanuja Iyengar Esq
The Deputy Commissioner,
of the Mysore District.

To

H. V. Ranganndayya Esq
The Secretary to the Govt. of Mysore,
Revenue and General Departments

Dated 7th
Despatched
Received } December 1901
General No. 452
No.
Enclosure No. 4

Requesting to confirm Padmanabha Row, as Treasurer, Mysore District Treasury.

58

No. 452

Enclosures No.

DEPUTY COMMISSIONER'S OFFICE,

MYSORE DISTRICT.

Dated 7th December 1901

To H. V. Ranjundayya Esq M.A. M.L
The Secretary to the Government of Mysore,
Revenue and General Departments.

Sir,

With reference to Government Proceedings no: 4186-7 / H. 406 dated 23rd November 1900 sanctioning the appointment of M. Padmanabha Row, as Treasurer, Mysore District Treasury, on probation subject to confirmation after one years approved service, I have the honor to state that the said Padmanabha Row has been working very satisfactorily since his appointment in September 1900 and to recommend therefore that he may be confirmed in his appointment.

I have the honor to be,

Sir,

Your most obedient servant,

For Offg Deputy Commissioner,
Mysore District.

H.P.G.

Section G.T.
File No 46-9
Serial No 13 of 08

From the Govt. of Mysore

Read:-

Letter no. 452 dated 7th December 1901, from the Dy: Commr. Mysore District requesting that Padmanabha Rao, who was ~~appointed~~ ~~for~~ appointed on probation as Treasurer, Mysore Dt. Treasury in G.O. no. 4186-7 71406 dated 23rd November 1900 may be confirmed in the said appointment as he has been working very satisfactorily.

Order thereon:-

No. 71 942-398/1/02
8

Sanctioned

VR
8/1/02

for Secy

To

The Dy: Commr. Mysore Dt.
Comptroller, Mysore Govt.

VR
7-1-02.